FY2013 Telephone and Telegraph Companies Filing Returns to be Locally Valued

Addresses

The companies listed below filed with the Department of Revenue and it has been determined that they are <u>not</u> telephone and telegraph companies under M.G.L. c. 59, §§39-42 for purposes of central valuation and taxation.

These companies <u>and all other landline companies not centrally valued</u> should file locally and be valued and assessed in accordance with general personal property assessment, abatement and exemption practices.

Axia NGNetworks USA, Inc. 3300 450-1 Street SW Calgary, AB Canada T2P 5H1

Enhanced Communications of Northern New England, Inc. 770 Elm Street, Floor 2 Manchester, NH 03101

Nobel Tel, LLC 5973 Avenida Encinas Suite 202 Carlsbad, CA 92008